IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE SIXTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 18050 of 2004

Between:

M/s. Jayam Automobiles, Dr. No.76-14-226/4, Ground Floor, Grambay Road,
Bhavanipuram, Vijayawada, rep. by its Proprietor,
K.C. Malayalam, S/o. Kungumam, 43 years, Krishna District.

..... PETITIONER

AND

1 The Chief Controller of Stores, APSRTC, Musheerabad Circle,

Hyderabad.
2 The Controller of Stores, APSRTC, Cuddapah, Cuddapah

District.
3 The Controller of Stores, APSRTC, Vijayanagaram.
4 The Controller of Stores, APSRTC, Nellore.
5 The Asst. Commissioner of (CT), INT, LTU, Secunderabad Division,
O/o. The Dy. Commissioner (CT), Secunderabad Division,

Secunderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to Issue an appropriate Writ, Order or direction more particularly in the nature of Writ of Manamus declaring the action of the Respondents namely the Chief Controllers and Zonal Stores, APSRTC @ Cuddapah, Vijayanagaram and Nellore seeking to levy and collection of tax @ 12% on the sale of Second hand vehicles being sold to the petitioner in terms of Sale Order Cum Call Letters vide No's 2404, 2407, 2406 dated 07.09.2004, 26.09.2004, 21.09.2004 respectively as illegal, arbitrary and without authority of law and contrary to the judgment of this Hon'ble Court in 30 APSTJ Pg.217 violating Articles 227 of the Constitution of India and grant such other relief

or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for Respondent Nos.1 to 4: MR.R.MANMADHA REDDY (SC FOR APSRTC)

Counsel for Respondent No.5:Spl.S.C for Commercial Taxes

The Court made the following :

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties. With their consent, the writ petition is disposed of at this stage.

The petitioner contends that he has purchased some unserviceable vehicles from APSRTC and according to him, he is assessable at 1 per cent for sales tax, whereas the Department contended that the tax has to be levied at 12 per cent. The assessment is yet to be made. In similar matters earlier, this Court has disposed of a writ petition, directing the petitioner to pay the tax at 1 per cent and furnish a bank guarantee for remaining 11 per cent in favour of the APSRTC. Following that judgment, we also dispose of this writ petition with the same directions with a modification that the Bank guarantee shall be given by any Nationalised Bank at Vijayawada in favour of the assessing authority and not the APSRTC and on such deposit, the respondents 1 to 5 shall release the vehicles.

The writ petition is accordingly disposed of. No order as to costs.

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(BILAL NAZKI, J)

6th October, 2004.

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(S.ANANDA REDDY, J)

Note:Issue wire at party's cost

B/o

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To

1 The Chief Controller of Stores, APSRTC, Musheerabad Circle,

Hyderabad.
2 The Controller of Stores, APSRTC, Cuddapah, Cuddapah

District.
3 The Controller of Stores, APSRTC, Vijayanagaram.
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O/o. The Dy. Commissioner (CT), Secunderabad Division,

Secunderabad.

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